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January 4, 2019

Via ECF

Honorable Kathryn C. Ferguson, U.S.B.J.
United States Bankruptcy Court
402 East State Street
Trenton, New Jersey 08608

Re: Jorge E. Nieves, Jr.
Case No.: 17-12247-KCF
Confirmation Hearing January 23, 2019 at 10:00 a.m.

Dear Judge Ferguson:

Our firm holds an unsecured claim against the Debtor. Please accept this as our limited objection to confirmation of the modified plan. Due to the equity in the Debtor's real estate the original plan was proposed as a 100% distribution and confirmed. The modified plan now provides for a pro rata distribution to creditors. I have no objection to extending the dates for sale of the real estate but do object to any reduction in distribution to unsecured creditors.

Respectfully Submitted,

/s/ Allen I. Gorski

ALLEN I. GORSKI

AIG:jjf

cc: Candyce I. Smith-Sklar, Esquire
Albert Russo, Standing Chapter 13 Trustee
Jorge E. Nieves Jr.